



EUROPEAN COMMISSION



TAX IDENTIFICATION NUMBERS (TINs)

Country profile: France (FR)

1. TIN structure

Size format	Explanation	Comment
99 99 999 999	The TIN is made up of 13 digits.	The first of these is 0, 1, 2 or 3. For electronic processing, the 13 digits must be written consecutively without spaces.

2. Description of the TIN

The French tax authorities issue a tax identification number to all natural persons who have the obligation to declare taxes in France.

The TIN is assigned when the person registers in the tax authorities' databases. It is known as the 'reference tax number' or 'SPI' number (Simplification des Procédures d'Imposition - Simplification of Tax Procedures). It is assigned to all persons created in the registration system of the Directorate-General of Public Finances (DGFiP) (referential PERS) for all taxes. It is a unique, non-significant, reliable and permanent identification number.

3. Where to find TINs?

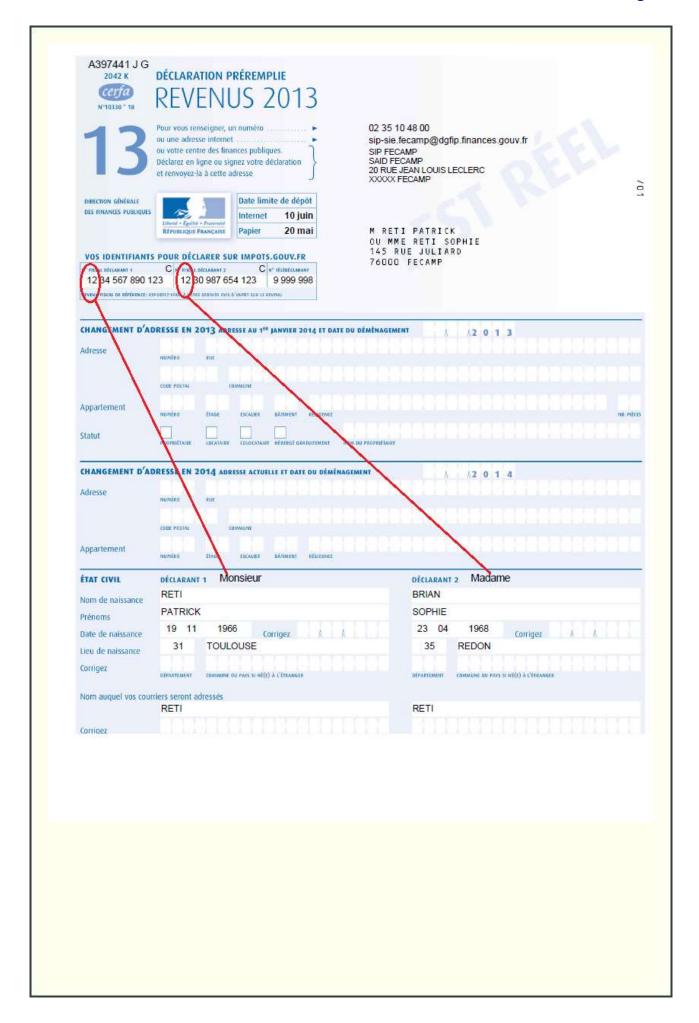
This tax number is indicated on the pre-printed income tax declaration form and on income tax and property tax notices.

If a document relates to more than one person, the tax number of each taxpayer concerned is indicated in accordance with the information in the 'Marital status' heading in the pre-printed income tax declaration form.

The TIN that must be obtained is that of the account or contract holder, of the holder of the asset or of the beneficiary of the income, as applicable. If several persons are concerned (for example, in the case of a joint account held by two persons), the TIN of each person must be obtained.

3.1. Pre-printed income tax declaration form (declarant tax number)





Version 07/09/2015 14:14:00 2/4



3.2. <u>Tax notice (income tax, residential and property taxes) - 'Your references' heading (tax number)</u>



DIRECTION GÉNÉRALE DES FINANCES PUBLIQUES

SIRECTION GENERALE DES FINANCES FOBLIQUES

ORIGINAL À CONSERVER

AVIS D'IMPÔT 2014

IMPÔT SUR LE REVENU ET PRÉLÉVEMENTS SOCIAUX sur les revenus de 2013

CENTRE DES FINANCES PUBLIQUES SIP FECAMP
20 RUE DU GEN LECLERC
76400 FECAMP
èco di 86 POITIERS PIC 30.08.14 CIO96D

M RETI PATRICK OU MME RETI SOPHIE 145 RUE JULIARD 76400 FECAMP

Vos références

Pour accéder à votre espace Particulier

Numéro fiscal :
Céclarant 1 : 00 01 123 456 789 C
Céclarant 2 : 07 01 987 765 432 C

Numéro de télédéclarant : voir votre déclaration
Revenu fiscal de référence : 41 898

Référence de l'avis : 14 76 0123456 78

Numéro FIP : 761 51 12 1234567890 A Numéro de rôle : 011 A Date d'établissement : 10/06/2014 Date de mise en recouvrement : 31/07/2014
 MONTANT À PAYER

 Au plus tard le 15/09/2014 (41)
 381,00 €

 Détail du montant à payer

 Montant de votre impôt sur le revenu Montant de vos prélèvements sociaux
 1 816,00 €

 Versements sur le 1er acompte Versements sur le 2d acompte
 2 500, 00 €

 Versements sur le 2d acompte
 2 500, 00 €

The tax numbers of declarants 1 and 2 are assigned as indicated in the pre-printed income tax declaration form.

4. TIN national website

Information on TIN:	http://www.impots.gouv.fr/portal/dgi/public/popup?espId=0&typePage=cpr02 &docOid=documentstandard_5147
TIN online check:	Not available.

5. National TIN contact point

Contact	Personal tax departments
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6. Legal Notice

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